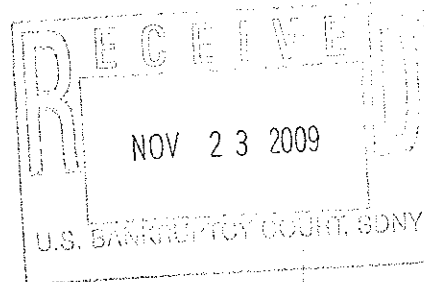


Hilda Salmanson, Trustee  
1900 Consulate Place #2103  
West Palm Beach, Florida 33401



November 18, 2009

Clerk of the United States Bankruptcy Court  
For the Southern District of New York  
One Bowling Green  
New York, New York 10004

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10111

Re: Samuel Salmanson Marital Trust  
Accounts 1S050630, 1S022530 and 1S022540

Gentlemen:

We disagree with your "Notice of Trustee's Determination of Claim" that was denied.

Mr. Samuel Salmanson made his first contribution to the Madoff account 1S022530 on May 5, 1996 for \$1,000,000. The account was titled Samuel Salmanson Revocable Trust 1988. From 1996 thru October 21, 2004, when Mr. Salmanson died, he contributed \$8,600,000 more to the accounts. In 2005 the balance was transferred to 1S050630 as an asset of the Samuel Salmanson Marital Trust from his Revocable Trust as required by his Estate.

Since you do not list any of the deposits made before 2005 in Table 1, you do not have an accurate accounting of contributions.

This letter is to resubmit the claim for \$500,000 (SIPA).

Sincerely,

*Hilda Salmanson, Trustee*  
Hilda Salmanson, Trustee